

Panaji, 25th April, 1975 (Vaisakha 5, 1897)

SERIES I No. 4

OFFICIAL GAZETTE

GOVERNMENT OF GOA, DAMAN AND DIU

GOVERNMENT OF GOA, DAMAN AND DIU

Special Department

Notification

1-41-74-SPL

In exercise of the powers conferred by the proviso to article 309 of the Constitution, read with the Government of India, Ministry of Home Affairs, Notification No. F.1/29/68-GP, dated the 29th June, 1968 the Administrator of Goa, Daman and Diu is pleased to make the following rules regulating the recruitment of persons to Class I Teaching posts in the Government Arts and Science College Daman under the Government of Goa, Daman and Diu.

1. **Short title.**—These rules may be called Goa Government, Arts and Science College Daman, Class I Gazetted posts Recruitment Rules, 1975.

2. **Application.**—These rules shall apply to the posts specified in column 1 of the Schedule to these rules.

3. **Number, classification and scale of pay.**—The number of posts, classification of the said posts and the scales of pay attached thereto shall be as specified in columns 2 to 4 of the said Schedule.

4. **Method of recruitment, age limit and other qualifications.**—The method of recruitment of the said posts, age limit, qualifications and other matters

connected therewith shall be as specified in columns 5 to 13 of the aforesaid Schedule.

Provided that,

- (a) the maximum age limit specified in the Schedule in respect of direct recruitment may be relaxed in the case of candidates belonging to the Scheduled Castes and Scheduled Tribes and other special categories in accordance with the orders issued by the Central Government from time to time; and
- (b) no male candidate, who has more than one wife living and no female candidate, who has married a person having already a wife living, shall be eligible for appointment, unless the Government, after having been satisfied that there are special grounds for doing so, exempts any such candidate from the operation of this rule.

5. **Power to relax.**—Where the Administrator is of the opinion that it is necessary or expedient so to do, he may, by order, for reasons to be recorded in writing and in consultation with the Union Public Service Commission, relax any of the provisions of these rules in respect of any category of persons/posts.

6. These rules shall come into effect from the date of their publication and will relate to appointments to the various posts made on or after this date.

T. Kipgen
Chief Secretary

Panaji, 5th March, 1975.

SCHEDULE

Name of the post	No. of posts	Classification	Scale of Pay	Whether Selection Post or non-Selection Post	Age limit for direct recruits	Educational and other qualifications required for direct recruits	Whether age and educational qualifications prescribed for the direct recruits will apply in the case of promotees	Period of probation, if any	Method of recruitment whether by direct recruitment or by promotion or by deputation/transfer and percentage of the vacancies to be filled by various methods	In case of recruitment by promotion/deputation/transfer, grades from which promotion/deputation/transfer is to be made	If a DPC exists, what is its composition	Circumstances in which U. P. S. C. is to be consulted in making recruitment
1	2	3	4	5	6	7	8	9	10	11	12	13
Principal, Government Arts and Science College, Daman	One	General Central Service Class I Gazetted	Rs. 1100-50-1300-60-1600	Selection	45 years (Relaxable for Government servants)	<p>Essential:</p> <p>i. Doctorate in the subject concerned with at least a second class Master's Degree in the same subject from a recognised University or equivalent.</p> <p>ii. About 8 years experience of teaching Degree classes.</p> <p>(Qualifications relaxable at Commission's discretion in case of candidates otherwise well qualified).</p> <p>Desirable:</p> <p>Knowledge of Hindi or Gujarati.</p>	Age: No Educational Qualifications: Yes.	Two years	By promotion failing which by direct recruitment.	Promotion: Senior Lecturer with 5 years service in the grade.	Class I Departmental Promotion Committee	As required under the Union Public Service Commission (Exemption from Consultation) Regulations, 1958.
Senior Lecturer Hindi 1 Economics 1 Chemistry 1 English 1	Four	— do —	Rs. 700-40-1100-50/-2-1250	— do —	— do —	<p>Essential:</p> <p>i. Doctorate in the subject concerned with at least a second class Master's Degree in the same subject from a recognised University or equivalent.</p> <p>ii. About 6 years experience of teaching Degree classes.</p> <p>(Qualifications relaxable at Commission's discretion in case of candidates otherwise well qualified).</p> <p>Desirable:</p> <p>Ability to teach through the medium of Hindi or Gujarati.</p>	— do —	— do —	— do —	Promotion: Lecturers in the concerned subjects with 5 years service in the grade.	— do —	— do —

Lecturer	Fifteen	General	Rs. 400-400-	Selection	40 years	Essential:	Age: No	Two	Promotion	Class	As required
Biology	1	Central	-450-30-	Relaxable	for Govern-	i. At least 2nd Class	Educational	years	failing	I De-	under the
Chemistry	1	Service	-600-EB-	ment ser-	vants)	the subject concer-	na l Qua-		by direct	Assistant Lecturers in	Union Pu-
Economics	1	Class I	-35-670-	ment ser-	vants)	ned from a recog-	ifications:		recruitment.	ject with 3 years men-	tal Ser-
English	2	Gazetted	-EB-35-			nised University or	Yes.			service in the grade Promo-	vice Com-
Gujarati	1		-950			equivalent.				tion mission	(Exempt-
Gen. Sci-	1					ii. 3 years experience				pointment thereto Com-	ion from
ence	1					of teaching degree				on a regular basis. mittee	Consultation) Re-
Hindi	1					classes.				regulations, 1958.	
Logic and	1					(Qualifications rela-					
Psycho-	1					xable at Commis-					
logy	1					sion's discretion in					
Mathema-	3					case of candida-					
tics	1					tes otherwise well					
Physics	1					qualified).					
Political	1										
Science	1										
Sanskrit	1										

Notification

1-41-74-SPL

In exercise of the powers conferred by the proviso to article 309 of the Constitution, read with the Government of India, Ministry of External Affairs letter no. F.7(11)/62-Goa dated the 25th July 1963, the Administrator of Goa, Daman and Diu is pleased to make the following rules relating to recruitment to Class II post of Assistant Lecturer in the Government Arts and Science College Daman under the Government of Goa, Daman and Diu.

1. **Short title.** — These rules may be called Goa Government Assistant Lecturer in Arts and Science College Daman, Class II, Gazetted post Recruitment Rules, 1975.

2. **Application.** — These rules shall apply to the posts specified in column 1 of the Schedule to these rules.

3. **Number, classification and scale of pay.** — The number of posts, classification of the said posts and the scales of pay attached thereto shall be as specified in columns 2 to 4 of the said Schedule.

4. **Method of recruitment, age limit and other qualifications.** — The method of recruitment of the said posts, age limit, qualifications and other matters connected therewith shall be as specified in columns 5 to 13 of the aforesaid Schedule.

Provided that,

- the maximum age limit specified in the Schedule in respect of direct recruitment may be relaxed in the case of candidates belonging to the Scheduled Castes and Scheduled Tribes and other special categories in accordance with the orders issued by the Government from time to time; and
- no male candidate, who has more than one wife living and no female candidate, who has married a person having already a wife living, shall be eligible for appointment, unless the Government, after having been satisfied that there are special grounds for doing so, exempts any such candidate from the operation of this rule.

5. These rules will come into effect from the date of the Notification and will relate to appointments to the various posts made on or after this date.

T. Kipgen

Chief Secretary

Panaji, 5th March, 1975.

SCHEDULE

Name of the post	No. of posts	Classification	Scale of Pay	Whether Selection Post or non-Selection Post	Age limit for direct recruits	Educational and other qualifications required for direct recruits	Whether age and educational qualifications prescribed for the direct recruits will apply in the case of promotees	Period of probation, if any	Method of recruitment whether by direct recruitment or by promotion/transfer, deputation/transfer, and percentage of the vacancies to be filled by various methods	In case of recruitment, by promotion/deputation/transfer, grades from which promotion/deputation/transfer is to be made	If a DFC exists, U.P.S.C. what is to be considered in making recruitment	Circumstances in which U.P.S.C. is to be considered in making recruitment
1	2	3	4	5	6	7	8	9	10	11	12	13
Assistant Lecturer	15	General Central Service Class II (Non-Ministerial) Gazetted.	Rs. 300-25-600.	Not applicable	35 years (Relaxable for Government servants)	Essential: I. At least second class Master's Degree in the subject concerned from a recognised University or equivalent. II. About one year's experience of teaching Degree classes. (Qualifications relaxable at Commission's discretion in case of candidates otherwise well qualified). Desirable: Ability to teach through the medium of Hindi or Gujarati.	Not applicable	Two years	By direct recruitment.	Not applicable.	Not applicable	As required under the Union Public Service Commission (Exemption from Consultation) Regulations, 1958.
Botany	1											
Chemistry	1											
Chemistry (Organic)	1											
Chemistry (Physical)	1											
Economics	1											
English	2											
Hindi	1											
Psychology	1											
Mathematics	1											
Physics	2											
Pol. Science	1											
Zoology	1											
Urdu/Persian	1											

Notification

1-47-74-SPL (1)

In exercise of the powers conferred by the proviso to Article 309 of the Constitution, read with the Government of India, Ministry of External Affairs letter No. F.7(11)/62-Goa dated the 25th July, 1963, the Administrator of Goa, Daman and Diu is pleased to make the following rules relating to the recruitment to Class II post of Assistant Engineer in the Directorate of Agriculture, Soil Conservation Division under the Government of Goa, Daman and Diu.

1. **Short title.** — These rules may be called Goa Government, Directorate of Agriculture Soil Conservation Division Class II Gazetted posts Recruitment Rules, 1975.

2. **Application.** — These rules shall apply to the posts specified in column 1 of the Schedule to these rules.

3. **Number, classification and scale of pay.** — The number of posts, classification of the said posts and the scales of pay attached thereto shall be as specified in columns 2 to 4 of the said Schedule.

4. **Method of recruitment, age limit and other qualifications.** — The method of recruitment of the said posts, age limit, qualifications and other matters connected therewith shall be as specified in columns 5 to 13 of the aforesaid Schedule.

Provided that,

- (a) the maximum age limit specified in the Schedule in respect of direct recruitment may be relaxed in the case of candidates belonging to the Scheduled Tribes and other special categories in accordance with the orders issued by the Government from time to time; and
- (b) no male candidate, who has more than one wife living and no female candidate, who has married a person having already a wife living, shall be eligible for appointment, unless the Government, after having been satisfied that there are special grounds for doing so, exempts any such candidate from the operation of this rule.

5. These rules will come into effect from the date of the Notification and will relate to appointment to the various posts made on or after this date.

T. Kipgen

Chief Secretary

Panaji, 10th March, 1975.

Name of the post	No. of posts	Classification	Scale of Pay	Whether Selection Post or non-Selection post	Age limit for direct recruits	Educational and other qualifications required for direct recruits	Whether age and educational qualifications prescribed for the direct recruits will apply in the case of promotees	Period of probation, if any	Method of recruitment whether by direct recruitment or by promotion or by deputation/transfer, and percentage of the vacancies to be filled by various methods	In case of recruitment, by promotion/deputation/transfer, grades from which promotion/deputation/transfer is to be made	Circumstances in which if a DPC exists, U. P. S. C. is to be considered in making recruitment	
	2	3	4	5	6	7	8	9	10	11	12	13
Assistant Engineer, (Civil)	Two	General Central Service Class II Gazetted.	Rs. 650-30-740-35-810-EE-35-880-40-1060-40-1200.	Selection Post	30 years (Relaxable for Government servants)	Essential: i. Degree in Civil Engineering of a recognised University or equivalent. ii. Two years' professional experience. iii. (Qualifications relaxable at Commission's discretion in case of candidates otherwise well qualified).	Age: No Educational Qualifications: To the extent indicated in column 11.	Two years	50% by promotion falling which by direct recruitment 50% by direct recruitment.	Promotion: Section officers in the Soil Conservation Division with eight years' regular service in the grade possessing at least Diploma in Civil Engineering.	Class II As required under the Departmental Union Public Service Commission (Exemption from Consultation) Regulations, 1958.	

Law and Judiciary Department

Notification

LD/Bill/8/75

The following Bill passed by the Legislative Assembly of Goa, Daman and Diu which received the assent of the Administrator of Goa, Daman and Diu on 18th April, 1975 is hereby published for general information.

M. S. Borkar, Under Secretary (Law).

Panaji, 21st April, 1975.

The Goa, Daman and Diu Chit Funds (Amendment) Act, 1975

(Act No. 8 of 1975) [18th April, 1975]

AN

ACT

to amend the provisions of the Goa, Daman and Diu Chit Funds Act, 1973.

BE it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twenty-sixth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa, Daman and Diu Chit Funds (Amendment) Act, 1975.

(2) It shall come into force at once.

2. *Amendment of section 12.*— In section 12 of the Goa, Daman and Diu Chit Funds Act, 1973 (16 of 1973),—

(i) in sub-section (4),—

(a) for the word "chits", the words "a chit" shall be substituted;

(b) for the words "twenty five thousand rupees", the words "fifty thousand rupees" shall be substituted;

(ii) in sub-section (5), for the word "chits" occurring after the words "the aggregate amount of", the words "a chit" shall be substituted.

Secretariat,

Panaji,

18th April, 1975.

B. M. MASURKAR

Secretary to the Government of
Goa, Daman and Diu,
Law and Judiciary Department.

Notification

LD/Bill/9/75

The following Bill passed by the Legislative Assembly of Goa, Daman and Diu which received the assent of the Administrator of Goa, Daman and Diu on 18th April, 1975 is hereby published for general information.

M. S. Borkar, Under Secretary (Law).

Panaji, 21st April, 1975.

The Goa, Daman and Diu Irrigation (Amendment) Act, 1975

(Act No. 9 of 1975) [18th April, 1975]

AN

ACT

to amend the Goa, Daman and Diu Irrigation Act, 1973.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twenty-sixth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa, Daman and Diu Irrigation (Amendment) Act, 1975.

(2) It shall come into force at once.

2. *Amendment of section 98.*— In section 98 of the Goa, Daman and Diu Irrigation Act, 1973 (18 of 1973), for the figures and words "11th November, 1964", the figures and words "11th November, 1954" shall be substituted.

Secretariat,

Panaji,

18th April, 1975.

B. M. MASURKAR

Secretary to the Government of
Goa, Daman and Diu,
Law and Judiciary Department.

Legislative Assembly of Goa, Daman and Diu

Legislature Department

LA/B/7/846/75

The following Bill which was introduced in the Legislative Assembly of Goa, Daman and Diu on 21st April, 1975 is hereby published for general information in pursuance of the provisions of Rule 136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Indian Stamp (Goa, Daman and Diu Amendment) Bill, 1975

(Bill No. 8 of 1975)

A

BILL

further to amend the Indian Stamp Act, 1899, as in force in the Union territory of Goa, Daman and Diu;

BE it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twenty-sixth Year of the Republic of India, as follows:—

1. *Short title, extent and commencement.*— (1) This Act may be called the Indian Stamp (Goa, Daman and Diu Amendment) Act, 1975.

(2) It extends to the whole of the Union territory of Goa, Daman and Diu.

(3) It shall come into force at once.

2. *Amendment of section 27 of Central Act II of 1899.*— In section 27 of the Indian Stamp Act, 1899

(Central Act II of 1899), as in force in the Union territory of Goa, Daman and Diu (hereinafter referred to as "the principal Act"), after the words and brackets "The consideration (if any)", the words "and the market value" shall be inserted.

3. *Insertion of new section 47A in Central Act II of 1899.*— After section 47 of the principal Act, the following section shall be inserted namely:—

"47A. *Instruments of conveyance, etc. undervalued how to be dealt with.*— (1) If the registering officer appointed under the Registration Act, 1908 (Central Act 16 of 1908) while registering any instrument of conveyance, exchange or gift has reason to believe that the market value of the property which is the subject matter of conveyance, exchange or gift has not been truly set forth in the instrument, he may, after registering such instrument, refer the same to the Collector for determination of the market value of such property and the proper duty payable thereon.

(2) On receipt of a reference under sub-section (1) the Collector shall, after giving the parties a reasonable opportunity of being heard and after holding an enquiry in such manner as may be prescribed by rules made under this Act, determine the market value of the property which is the subject-matter of conveyance, exchange or gift and the duty as aforesaid, and, thereupon, the difference, if any, in the amount of duty, shall be payable by the person liable to pay the duty.

(3) The Collector may on his own motion or otherwise, within two years from the date of registration of any instrument of conveyance, exchange or gift not already referred to him under sub-section (1), call for and examine the instrument for the purpose of satisfying himself as to the correctness of the market value of the property as set forth in such instrument, which is the subject-matter of conveyance, exchange or gift and the duty payable thereon and if after such examination he has reason to believe that the market value of such property has not been truly set forth in the instrument, he may determine the market value of such property and the duty as aforesaid in accordance with the procedure provided for in sub-section (2) and, thereupon, the difference, if any, in the amount of duty, shall be payable by the person liable to pay the duty:

Provided that nothing in this sub-section shall apply to any instrument registered before the date of the commencement of the Indian Stamp (Goa, Daman and Diu Amendment) Act, 1975.

(4) Any person aggrieved by an order of the Collector under sub-section (2) or sub-section (3), may appeal to the Civil Judge, Senior Division and all such appeals shall be preferred within such time, and shall be heard and disposed of in such manner, as may be prescribed by rules made under this Act.

Explanation.— For the purposes of this Act, market value of any property shall be estimated to be the price which in the opinion of the Collector or the Civil Judge, Senior Division, as the case may be, such property would have fet-

ched or would fetch, if sold in the open market on the date of execution of the instrument of conveyance, exchange or gift".

4. *Substitution of new section for section 78 of Central Act II of 1899.*— For section 78 of the principal Act, the following section shall be substituted, namely:—

"78. *Duty or allowance to be rounded off to the next higher multiple of five paise.*— If the total amount of duty payable, or of allowance to be made, under this Act is not a multiple of five paise, the total amount shall be rounded off to the next higher multiple of five paise."

5. *Amendment of Schedule I-A of Central Act II of 1899.*— In Schedule I-A to the principal Act, —

(a) in article 18, in clause (c), in the entry in column (2), for the word "consideration", the words "market value" shall be substituted;

(b) in article 23, —

(i) in clause (a) for the words, letters and figures "when the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50/-" the words, letters and figures "where the market value of the property which is the subject-matter of conveyance does not exceed Rs. 50/-" shall be substituted;

(ii) in clause (b), for the words, letters and figures "where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 200/-" the words, letters and figures, "where the market value of the property which is the subject-matter of conveyance does not exceed Rs. 200/-" shall be substituted;

(c) in article 31, for the entry in column (2), the following entry shall be substituted, namely:—

"The same duty as is leviable on a conveyance under clause (a) or clause (b), as the case may be, of article 23 for a market value equal to the market value of the property of greater value which is the subject-matter of the exchange.";

(d) in article 33, for the entry in column (2), the following entry shall be substituted, namely:—

"The same duty as is leviable on a conveyance under clause (a) or clause (b) as the case may be, of article 23 for a market value equal to the market value of the property which is the subject-matter of the gift.";

(e) in article 35, in the entry in column (2), for the word "consideration" wherever it occurs, the words "market value" shall be substituted;

(f) in article 40, in clause (a), in the entry in column (2), for the word "consideration" the words "market value" shall be substituted;

(g) in article 45, in the entry in column (2), in clause (b) of the proviso, for the words "ten times", the words "twenty times" shall be substituted;

(h) in article 48, in clause (f), for the entry in column (2), the following entry shall be substituted, namely:—

"The same duty as under clause (a) or (b), as the case may be, of article 23 for a market value equal to the amount of the consideration.";

(i) in article 54, in clause (a), for the entry in column (2), the following entry shall be substituted, namely:—

"The same duty as is leviable on a conveyance under clause (a) of article 23 for a market value equal to the amount of such consideration as set forth in the reconveyance.";

(j) in article 63, in the entry in column (2), for the word "consideration" in the first place where it occurs, the words "a market value" shall be substituted.

Statement of Objects and Reasons

The purpose of the Bill is to tighten the provisions of the Stamp Act, in order to avoid evasion of stamp duty, since it has been noted that some parties try to evade stamp duty by underestimating the value of the property in deeds of conveyance, exchange or gift.

Financial Memorandum

No financial commitment is involved in this Bill as the Collector and Land Registration Officers with the staff under their control will execute the provisions of this Bill and there will be no extra expenditure in its enforcement.

Memorandum on Delegated Legislation

Clause 3 of the Bill seeks to insert a new Section 47-A. Sub-Section (2) of said section 47-A enables the Government to frame rules prescribing the manner in which Collector has to conduct enquiries. Again sub-section (4) of this new section 47-A provides for framing of rules by the Government prescribing the time-limit within which the appeal should be preferred, and for prescribing procedure for disposing of appeals. This delegation is of normal character.

Panaji,

21st March, 1975.

Assembly Hall,

Panaji,

14th April, 1975.

SHASHIKALA KAKODKAR

Chief Minister

M. M. NAIK

Secretary to the Legislative
Assembly of Goa, Daman and Diu

Administrator's recommendation under section 23 of the Government of Union Territories Act, 1963.

In pursuance of clause (a) of sub-section (1) of Section 23 of the Government of Union Territories Act, 1963, the Administrator of Goa, Daman and Diu has recommended to the Legislative Assembly of Goa, Daman and Diu the introduction and consideration of the Indian Stamp (Goa, Daman and Diu Amendment) Bill, 1975.

(Annexure to Bill No. 8 of 1975)

The Indian Stamp (Goa, Daman and Diu Amendment) Bill, 1975

The Indian Stamp Act, 1899

(Act No. 11 of 1899)

27. *Facts affecting duty to be set forth in instrument.*—The consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall fully and truly set forth therein.

78. *Act to be translated and sold cheaply.*—Every State Government shall make provision for the sale of translations of this Act in the principal vernacular languages of the territories administered by it at a price not exceeding twenty-five naye paise per copy.

SCHEDULE I-A

Description of Instrument (1)	Proper stamp duty (2)
18. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer or by an Officer of Customs.	
(a) where the purchase money does not exceed Rs. 10/- ...	Forty paise.
(b) where the purchase money exceeds Rs. 10/- but does not exceed Rs. 25/-	Seventy-five paise.
(c) in any other case	The same duty as is leviable under clause (a) or (b), as the case may be, of article 23 for a consideration equal to the amount of the purchase money only.
23. (a) CONVEYANCE other than a conveyance specified in clause (b), not being a Transfer charged or exempted under article No. 62—	
When the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50/-	One rupee and fifty paise.

Exemption

Assignment of copy-right by entry made under the copy-right Act, 1957.

(b) **CONVEYANCE** (Not being a transfer charged or exempted under Article No. 62) so far as it relate to immovable property.

Where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 200/- Twelve rupees.

(1)	(2)
31. EXCHANGE OF PROPERTY — Instrument of —	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be of article No. 23 for a consideration equal to the value of the property of greatest value as set forth in such instrument.
33. GIFT — Instrument of, not being a Settlement (No. 58) or Will or Transfer (No. 62)	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be of article No. 23 for a consideration equal to the value of the property which is the subject-matter of the gift.
35. LEASE , including an under-lease or sub-lease and any agreement to let or sublet.	
(a) where by such lease the rent is fixed and no premium is paid or delivered—	
(i) where the lease purports to be for a term of less than one year	Half of the duty payable on a Bond (No. 15) for the whole amount payable or deliverable under such lease.
(ii) where the lease purports to be for a term of not less than one year, but not more than five years	Half of the duty payable on a Bond (No. 15) for the amount or value of the average annual rent reserved.
(iii) where the lease purports to be for a term exceeding five years and not exceeding ten years	One third of the duty payable on a Conveyance (No. 23)(a) as levied by this Act, for a consideration equal to the amount or value of the average annual rent reserved.
(iv) where the lease purports to be for a term exceeding 10 years but not exceeding 20 years	One third of the duty payable on a Conveyance (No. 23)(a) as levied by this Act, for a consideration equal to twice the amount or value of the average annual rent reserved.
(v) where the lease purports to be for a term exceeding 20 years,	

(1)	(2)
but not exceeding 30 years	One third of the duty payable on a Conveyance (No. 23)(a) as levied by this Act, for a consideration equal to three times the amount or value of the average annual rent reserved.
(vi) where the lease purports to be for a term exceeding 30 years, but not exceeding 100 years	One third of the duty payable on a Conveyance (No. 23)(a) as levied by this Act, for a consideration equal to four times the amount or value of the average annual rent reserved.
(vii) where the lease purports to be for a term exceeding 100 years or in perpetuity	One third of the duty payable on a Conveyance (No. 23)(a) as levied by this Act, for a consideration equal in the case of a lease granted solely for agricultural purposes to 1/10 and in any other case to 1/6th of the whole amount of rent which would be paid or delivered in respect of the first fifty years of lease.
(viii) where the lease does not purport to be for any definite term	One third of the duty payable on a Conveyance (No. 23)(a) as levied by this Act, for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(b) Where lease is granted for a fine or premium or for money advanced and where no rent is reserved	One third of the duty payable on a Conveyance (No. 23)(a) as levied by this Act, for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.
(c) Where the lease is granted for a fine or premium, or for money advanced in addition to rent reserved	One third of the duty payable on a Conveyance (No. 23)(a) as levied by this Act, for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which

(1)	(2)
40. MORTGAGE DEED, not being an agreement relating to Deposit of Title Deeds, Pawn or Pledge (No. 6), Bottomry Bond (No. 16), Mortgage of a Crop (No. 41), Respondentia Bond (No. 56), or Security Bond (No. 57)—	would have been payable on such lease, if no fine or premium or advance had been paid or delivered.
(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given	The same duty as is leviable on a Conveyance under clause (a) or (b) as the case may be of article No. 23 for a consideration equal to the amount secured by such deed.
45. PARTITION Instrument of as defined by section 2(15)	The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.
N. B.—The largest share remaining after property is partitioned or if there are two or more shares of equal value and not smaller than any of the other shares then one of such equal shares shall be deemed to be that from which the other shares are separated:	
Provided always that—	
a)	
b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than ten times the annual revenue.	
c)	
48. POWER-OF-ATTORNEY as defined in section 2(21) not being a Proxy (No. 52)—	
a)	
b)	
c)	
d)	
e)	

(1)	(2)
(f) when given for consideration and authorising the attorney to sell any immovable property	The same duty as under clause (a) or (b), as the case may be of article 23 for the amount of consideration.
(g)	
54. RECONVEYANCE OF MORTGAGED PROPERTY —	
(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000/-	The same duty as is leviable on a Conveyance under clause (a) of article 23 for the amount of such consideration as set forth in the reconveyance.
(b) in any other case	Ten rupees.
63. TRANSFER OF LEASE by way of assignment and not by way of underlease	
	The same duty as is leviable on a Conveyance under clause (a) or (b), as the case may be, of article 23 for consideration equal to the amount of the consideration for the transfer.

Assembly Hall,
Panaji,
14th April, 1975.

M. M. NAIK
Secretary to the Legislative
Assembly of Goa, Daman
and Diu

LA/B/7/847/75

The following Bill which was introduced in the Legislative Assembly of Goa, Daman and Diu on 16th April, 1975 is hereby published for general information in pursuance of the provisions of Rule 136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa, Daman and Diu Excise Duty (Amendment) Bill, 1975

(Bill No. 10 of 1975)

**A
BILL**

further to amend the Goa, Daman and Diu Excise Duty Act, 1964.

BE it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twenty-sixth Year of the Republic of India as follows:—

1. Short title and commencement.— (1) This Act may be called the Goa, Daman and Diu Excise Duty (Amendment) Act, 1975.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. Amendment of section 12.— For section 12 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964) (hereinafter referred to as “the principal Act”), the following shall be substituted, namely:—

“12. **Levy of Duty.**— There shall be levied and collected, at such rates as may be fixed by the Government, from time to time, by notification published in the Official Gazette, a duty of excise on all excisable articles manufactured in, or brought into the territory:

Provided that no such duty shall be levied on toddy when used for the manufacture of jaggery, vinegar, yeast or neera or when drunk as such.”

3. Amendment of section 14.— In sub-section (1) of section 14 of the principal Act, for the words “at the rates specified in Part C of the Schedule and in the manner prescribed”, the words “at such rates as may be fixed by the Government, from time to time, by notification published in the Official Gazette, and in the manner prescribed”, shall be substituted.

4. Amendment of section 15.— In sub-section (2) of section 15 of the principal Act, for the words “at the rate specified in Part D of the Schedule”, the words “at such rates as may be fixed by the Government, from time to time, by notification published in the Official Gazette”, shall be substituted.

5. Amendment of Schedule.— The Schedule to the principal Act shall be omitted.

Statement of Objects and Reasons

The Bill proposes certain amendments in Sections 12, 14 and 15 of the Goa, Daman and Diu Excise Duty Act, 1964 to confer powers on the Government to fix, from time to time, the rates of Excise Duty and Licence Fee.

Such powers, are, in fact, available to the Governments in other States under the provisions embodied in the Excise Duty Acts obtaining in those States.

Financial Memorandum

The financial implication of this Bill is NIL as it will not involve extra expenditure of any sort.

Memorandum on Delegated Legislation

Clauses 2, 3 & 4 of the Bill empowers the Government to specify the rates of tax that would be levied under the Act. This delegation is of normal character.

Panaji,
15th March, 1975

SHASHIKALA KAKODKAR
Chief Minister

Assembly Hall,
Panaji,
8th April, 1975.

M. M. NAIK
Secretary to the Legislative
Assembly of Goa, Daman and Diu

Administrator's recommendation under section 23 of the Government of Union Territories Act, 1963.

In pursuance of clause (a) of sub-section (1) of Section 23 of the Government of Union Territories Act, 1963, the Administrator of Goa, Daman and Diu has recommended to the Legislative Assembly of Goa, Daman and Diu, the introduction and consideration of the Goa, Daman and Diu Excise Duty (Amendment) Bill, 1975.

(Annexure to Bill No. 10 of 1975)

The Goa, Daman and Diu Excise Duty (Amendment) Bill, 1975

The Goa, Daman and Diu Excise Duty Act, 1964

(Act No. 5 of 1964)

12. **Levy of duty.**— There shall be levied and collected, at such rates and in such manner as may be prescribed by or under this Act, not exceeding the rates set forth in Part A or Part B of the Schedule, as the case may be, a duty of Excise on all excisable articles manufactured in, or brought into the territory;

Provided that no such duty shall be levied on toddy when used for the manufacture of jaggery, vinegar, yeast or neera or when drunk as such.

14. **Recovery of tree tax.**— (1) There shall be levied on each tree from which toddy is drawn a tax at the rates specified in Part C of the Schedule and in the manner prescribed.

(2) When any tax is levied on a tree under sub-section (1) the licence under section 7 shall be granted to a person other than the owner of such tree only on production of the written consent of such owner to the grant of the licence.

(3) When any tax is due in respect of any tree, it shall be recoverable from the tapper or in default by him, where the tree is tapped without a licence under this Act, from the owner or occupier of the land, unless he proves that the trees were tapped without his consent.

Explanation: In this section, the expression owner includes a person in possession.

15. **Licences and permits.**— (1) Every licence or permit under this Act shall be granted,—

- (i) by such officer,
- (ii) for such period,
- (iii) subject to such conditions or restrictions, and
- (iv) in such form and containing such particulars, as may be prescribed.

(2) No licence or permit under this Act shall be granted except on payment of fees at the rates specified in Part D of the Schedule.

SCHEDULE

(See sections 12, 14 and 15)

PART A

(See Section 12)

Rates of duty on excisable articles manufactured in or passed out of any place of manufacture or storage including a distillery, brewery, winery or warehouse licensed or established under this Act

(1) Indian made foreign liquor other than milk punch, wines and beer	Rs. 10.50 per proof litre.
(2) Milk punch and wines	Rs. 4.00 per bulk litre.
(3) Beer	Rs. 0.75 per bulk litre.

(4) Country liquor (other than Cashew liquor)	Rs. 1 per proof litre.
(5) Cashew liquor	Rs. 1.50 per proof litre.
(6) Rectified spirit or absolute alcohol except when used for manufacture of liquor or for medical purposes	Rs. 0.50 per proof litre.
(7) Blended country liquor	Rs. 0.50 per bulk litre in addition to the rates of duty for items (4) or (5) above, as the case may be.
(8) Opium, ganja and other intoxicating drugs	Rs. 800 per kg.

PART B

(See Section 12)

Amount of countervailing duty on excisable articles imported in the territory

The amount by which the excise duty paid on an excisable article at the place (outside the territory) of its manufacture falls short of the excise duty that would have been leviable on the same quantity of the imported excisable article under Part-A above on the date of its import, had it been manufactured in this territory.

PART C

(See Section 14)

Tree Tax per tree

Coconut tree Rs. 10/- per year; cajuri and date tree Rs. 3/- per month.

PART D

(See Section 15)

Rates of fees on licences per year

I. Manufacture:

(1) For manufacturing Indian made foreign liquor other than beer, wines or milk punch:	
Upto 20,000 bulk litres	Rs. 500/-
Exceeding 20,000 bulk litres but not exceeding 50,000 bulk litres	Rs. 800/-
Exceeding 50,000 bulk litres but not exceeding 1,00,000 bulk litres	Rs. 1200/-
For every additional 1,00,000 bulk litres or part thereof in excess of 1,00,000 bulk litres	Rs. 300/-
(2) For manufacturing beer:	
Upto 50,000 bulk litres	Rs. 500/-
Exceeding 50,000 bulk litres but not exceeding 1,50,000 bulk litres	Rs. 800/-
Exceeding 1,50,000 bulk litres but not exceeding 3,00,000 bulk litres	Rs. 1200/-
Exceeding 3,00,000 bulk litres but not exceeding 5,00,000 bulk litres	Rs. 1500/-
For every additional 2,00,000 bulk litres or part thereof in excess of 5,00,000 bulk litres	Rs. 500/-
(3) For manufacturing wines or milk punch:	
Upto 5,000 bulk litres	Rs. 200/-
For every additional 5,000 bulk litres or part thereof in excess of 5,000 bulk litres	Rs. 150/-
(4) For manufacturing rectified spirit or absolute alcohol or both:	
Upto 25,000 bulk litres	Rs. 300/-
Exceeding 25,000 bulk litres but not exceeding 50,000 bulk litres	Rs. 600/-

- For every additional 25,000 bulk litres or part thereof in excess of 50,000 bulk litres ... Rs. 200/-
- (5) For manufacturing country liquor:
- (1) by still with capacity not exceeding 150 litres ... Rs. 20/- per still
- (2) in any other case:
- Upto 20,000 bulk litres ... Rs. 100/-
- Exceeding 20,000 bulk litres but not exceeding 50,000 bulk litres ... Rs. 300/-
- Exceeding 50,000 bulk litres but not exceeding 1,00,000 bulk litres ... Rs. 500/-
- For every additional 20,000 bulk litres or part thereof in excess of 1,00,000 bulk litres ... Rs. 40/-
- (6) For blending of country liquor ... Rs. 200/-
- (7) For manufacturing denatured spirituous preparations ... Rs. 100/-
- (8) For manufacturing intoxicating drugs or opium ... Rs. 5000/-
- (9) For bottling of denatured spirit, rectified spirit and denatured spirituous preparations ... Re. 0.10 per bottle subject to a minimum of Rs. 100/-
- (10) For bottling of country liquor ... Re. 0.05 per bottle subject to a minimum of Rs. 100/-
- (11) For bottling of beer ... Re. 0.03 per bottle subject to a minimum of Rs. 500/-
- (12) For bottling of wines and milk punch ... Re. 0.05 per bottle subject to a minimum of Rs. 50/-
- (13) For bottling of foreign liquor or Indian made foreign liquor other than beer, wines or milk punch ... Re. 0.06 per bottle subject to a minimum of Rs. 200/-
- Provided that in preceding items 9 to 13 for bottling in bottles of capacities upto 375 mls. the fee will be ... 50% of the licence fee per bottle.

Explanation 1:—

For the purpose of items 9 to 13, "bottle" means a bottle of the capacity upto 750 mls. only.

Explanation 2:—

"Denatured spirituous preparations" means preparations made out of denatured spirit, such as french polish, thinner, varnish, dyes and colours.

II. Sale:

- (1) For wholesale vendors of liquor other than country liquor:—Cities Rs. 1500/-, Towns Rs. 1000/- and Villages Rs. 600/-.
- (2) For retail vendors of liquor other than country liquor:—Cities Rs. 600/-, Towns Rs. 400/- and Villages Rs. 300/-.

- (3) For wholesale vendors of country liquor:—Cities Rs. 1200/-, Towns Rs. 800/- and Villages Rs. 600/-.
- (4) For retail vendors of country liquor:—Cities Rs. 600/-, Towns Rs. 500/- and Villages Rs. 400/-.
- (5) For retail vendors of foreign liquor, Indian made foreign liquor and country liquor:—Cities Rs. 800/-, Towns Rs. 600/- and Villages Rs. 400/-.
- (6) For wholesale vendors of rectified spirit or absolute alcohol or both:—Cities Rs. 450/-, Towns Rs. 300/- and Villages Rs. 250/-.
- (7) For retail vendors of rectified spirit or absolute alcohol or both:—Cities Rs. 100/-, Towns Rs. 50/- and Villages Rs. 25/-.
- (8) For wholesale vendors of denatured spirit:—Cities Rs. 400/-, Towns Rs. 300/- and Villages Rs. 250/-.
- (9) For retail vendors of denatured spirit:—Cities Rs. 100/-, Towns Rs. 50/- and Villages Rs. 25/-.
- (10) For wholesale vendors of denatured spirituous preparations:—Cities Rs. 400/-, Towns Rs. 300/- and Villages Rs. 250/-.
- (11) For retail vendors of denatured spirituous preparations:—Cities Rs. 100/-, Towns Rs. 50/- and Villages Rs. 25/-.
- (12) For wholesale vendors of intoxicating drug or opium or both Rs. 5000/-.
- (13) For retail vendors of intoxicating drug or opium or both Rs. 4000/-.

Explanation: For the purpose of the above:

- (a) "Cities" means the municipal areas of Panaji, Margao, Mapusa and Sambahaji.
- (b) "Towns" means the municipal areas of Ponda, Bicholim, Valpoi, Pernem, Sanguem, Quepem, Chauri, Curchorem, Sanquelim, Daman and Diu.
- (c) "Villages" means all other parts of the territory.

III. Import and Export.

For each permit for import or export of liquor: Rs. 10/-.

IV. Miscellaneous:

- (1) For retail vendors of liquor for keeping the shop open up to two hours after the prescribed time:—a surcharge of 50% of the licence fee; and
- For Restaurants or Hotels for keeping bars open from 9 p.m. to 5 a.m. on certain occasions as may be prescribed:—an additional fee of Rs. 15/- at every occasion.
- (2) For an occasional licence for retail vendors of liquor:—
- First day: Rs. 10/-; next 4 days: Rs. 6/- per day; next 15 days: Rs. 4/- per day; next 40 days: Rs. 2.50 per day and next 60 days: Rs. 1.50 per day.

Explanation.—For the purpose of occasional licence, "day" means the prescribed period to keep open a liquor shop or any other particular period of twelve hours.

Assembly Hall,
Panaji,
8th April, 1975

M. M. NAIK
Secretary to the Legislative
Assembly of Goa, Daman
and Diu.

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